

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,	:	NO. 1:12-CV-00253
	:	
Petitioner,	:	
	:	
vs.	:	<b>ORDER</b>
	:	
M & M HAL Agency, Inc.,	:	
	:	
Respondent.	:	

This matter is before the Court on the Magistrate Judge's Report and Recommendation (doc. 11), to which there were no objections. Petitioner filed a motion seeking to hold Beth Kahn, Respondent's President, in civil contempt based on her failure to comply with the Court's order directing Kahn to appear before IRS Revenue Officer and provide sworn testimony and records and other information as demanded by the summons. When Kahn failed to appear, the Court granted her an opportunity to show cause why the motion for civil contempt should not be granted. Kahn did not show up at the show cause hearing, and now the Magistrate Judge recommends the motion for civil contempt be granted.

Proper Notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. United States v. Walters, 638 F.2d 947 (6<sup>th</sup> Cir. 1981). As of the date of this

Order, no objections have been filed.

Having reviewed this matter de novo pursuant to 28 U.S.C. § 636, the Court finds the Magistrate Judge's Report and Recommendation thorough, well-reasoned, and correct.

Accordingly, the Court hereby ADOPTS and AFFIRMS the Magistrate Judge's Reports and Recommendation (doc. 11) to the extent that it GRANTS Petitioner's motion seeking civil contempt (doc. 7), and ORDERS that Respondent be fined \$75 per day for each day the records and other information as demanded by the summons are not produced, starting on the day of receipt of this Order.

SO ORDERED.

DATED: October 4, 2012     /s/ S. Arthur Spiegel  
S. Arthur Spiegel  
United States Senior District Judge